

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 2076 – SB 2355

March 31, 2014

**SUMMARY OF ORIGINAL BILL:** Requires the State Board of Education (SBE) to report on the status of the scholarship fund for the deaf including the fund balance; the monies expended for the last five academic years; the number of students who have received a scholarship; the schools that such students attended or attend; and other information deemed relevant by the SBE. Requires the SBE to deliver the report to the Governor and the Chairs of the Education Committees of the General Assembly by November 1, 2014.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENTS (014737, 015503):** Amendment 014737 deletes all language of the original bill. Authorizes local education agencies (LEAs) that have had their boundaries changed since the beginning of the previous school term due to the creation or reactivation of an LEA, or because of students shifting from one LEA to another, to adjust their salary schedules for personnel in non-teaching positions based upon the results of a compensation study.

Amendment 015503 requires LEAs considering adjusting their salary schedules to send the proposed salary schedule to the Comptroller of the Treasury and the Commissioner of Education for review and comment before adopting the adjusted salary schedule.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENTS:**

**Other Fiscal Impact – LEAs whose boundaries shift from the previous school term may permissively change local expenditures for the salaries of personnel in non-teaching positions. The amount of any such adjustment and whether the salaries of such personnel will increase or decrease is unknown and cannot be reasonably quantified.**

Assumptions for the bill as amended:

- LEAs are not required to adjust the salary schedule for non-teaching personnel.
- The number of personnel and LEAs that are impacted by this legislation is unknown.

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- Any permissive change in LEA expenditures will occur after a compensation study has been performed.
- Any increase in state expenditures for the Comptroller and the Commissioner of Education to review the proposed salary schedules is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise". The signature is fluid and cursive, with the first name "Lucian" written in a larger, more prominent script than the last name "Geise".

Lucian D. Geise, Executive Director

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